

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31 DECEMBER 2025

	Note	31-Dec-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
EQUITY AND LIABILITIES			
EQUITY			
Authorized share capital		65,000,000	65,000,000
Issued share capital		64,320,000	64,320,000
General reserve		7,000,000,000	7,000,000,000
Loan from directors and sponsors		102,660,500	102,660,500
Retained earnings		664,155,572	793,448,058
TOTAL EQUITY		7,831,136,072	7,960,428,558
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term borrowings	6	3,035,725,166	3,157,365,541
Employees retirement benefits		356,322,398	354,512,534
Deferred grant	7	27,509,047	35,009,608
		3,419,556,611	3,546,887,683
CURRENT LIABILITIES			
Trade and other payables		3,585,388,520	3,238,822,589
Short term borrowings		9,834,972,047	9,222,351,749
Accrued interest/profit on borrowings		211,007,700	582,946,264
Unclaimed dividend		9,149,547	9,261,690
Current maturity of non-current liabilities		727,063,440	710,491,402
		14,367,581,254	13,763,873,694
TOTAL LIABILITIES		17,787,137,865	17,310,761,377
CONTINGENCIES AND COMMITMENTS			
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TOTAL EQUITY AND LIABILITIES		25,618,273,937	25,271,189,935

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CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31 DECEMBER 2025

	Note	31-Dec-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	9	7,746,555,334	7,824,603,774
Long term deposits		191,697,027	66,292,882
		7,938,252,361	7,890,896,656
CURRENT ASSETS			
Stores and spares		283,269,317	233,863,535
Stock in trade		9,372,957,736	10,073,751,197
Trade receivables		3,997,399,096	3,567,500,994
Short term investment	10	607,994,200	-
Short term deposits		519,919,997	1,002,181,149
Prepayments		979,901,794	632,426,580
Advances and other receivables		160,597,983	150,427,953
Tax refunds due from government		670,137,784	872,539,075
Bank balances		1,087,843,669	847,602,796
		17,680,021,576	17,380,293,279
TOTAL ASSETS		25,618,273,937	25,271,189,935

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

Note	Six-month period ended		Three-month period ended	
	31-Dec-25 Rupees [Un-audited]	31-Dec-24 Rupees [Un-audited]	31-Dec-25 Rupees [Un-audited]	31-Dec-24 Rupees [Un-audited]
Revenue from contracts with customers	14,966,210,765	15,988,840,461	7,645,081,028	7,750,951,177
Cost of sales	(13,880,922,118)	(14,999,084,849)	(7,141,001,938)	(7,206,395,033)
Gross profit	1,085,288,647	989,755,612	504,079,090	544,556,144
Other income	51,633,383	81,830,354	30,048,024	69,730,188
Selling and distribution expenses	(212,984,579)	(238,924,311)	(102,946,092)	(113,932,158)
Administrative expenses	(186,143,111)	(170,206,417)	(92,767,703)	(83,437,807)
Other expenses	(2,239,632)	-	(591,811)	-
	(401,367,322)	(409,130,728)	(196,305,606)	(197,369,965)
Impairment reversals for expected credit losses	8,042,395	617,658	-	-
Operating profit	743,597,103	663,072,896	337,821,508	416,916,367
Finance cost	(693,716,972)	(627,096,610)	(327,292,358)	(287,291,913)
Profit before levies and income taxes	49,880,131	35,976,286	10,529,150	129,624,454
Provision for levies	11 (179,172,617)	(184,213,198)	(91,458,676)	(84,833,936)
(Loss)/profit before income taxes	(129,292,486)	(148,236,912)	(80,929,526)	44,790,518
Provision for income taxes	-	-	-	-
(Loss)/profit after income taxes	(129,292,486)	(148,236,912)	(80,929,526)	44,790,518
Basic loss/earning per share	(20.10)	(23.05)	(12.58)	6.96

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Six-month period ended		Three-month period ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	Rupees	Rupees	Rupees	Rupees
	[Un-audited]	[Un-audited]	[Un-audited]	[Un-audited]
(Loss)/profit after income taxes	(129,292,486)	(148,236,912)	(80,929,526)	44,790,518
Other comprehensive income:				
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-	-	-
Other comprehensive income after income taxes	-	-	-	-
Total comprehensive (loss)/income	(129,292,486)	(148,236,912)	(80,929,526)	44,790,518

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BLESSED TEXTILES LIMITED**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN - AUDITED)
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025**

	Issued share capital	General reserve	Loan from directors and sponsors	Retained earnings	Total equity
	Rupees	Rupees	Rupees	Rupees	Rupees
As at 01 July 2024 - [Audited]	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Total comprehensive loss for the period					
Loss after income taxes	-	-	-	(148,236,912)	(148,236,912)
Other comprehensive income after income taxes	-	-	-	-	-
	-	-	-	(148,236,912)	(148,236,912)
Other transactions	-	-	-	-	-
As at 31 December 2024 - [Un-audited]	64,320,000	7,000,000,000	102,660,500	767,344,906	7,934,325,406
As at 01 January 2025 - [Un-audited]	64,320,000	7,000,000,000	102,660,500	767,344,906	7,934,325,406
Total comprehensive income for the period					
Profit after income taxes	-	-	-	51,355,314	51,355,314
Other comprehensive loss after income taxes	-	-	-	(25,252,162)	(25,252,162)
	-	-	-	26,103,152	26,103,152
Other transactions	-	-	-	-	-
As at 30 June 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
As at 01 July 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
Total comprehensive loss for the period					
Loss after income taxes	-	-	-	(129,292,486)	(129,292,486)
Other comprehensive income after income taxes	-	-	-	-	-
	-	-	-	(129,292,486)	(129,292,486)
Other transactions	-	-	-	-	-
As at 31 December 2025 - [Un-audited]	64,320,000	7,000,000,000	102,660,500	664,155,572	7,831,136,072

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	Rupees	Rupees
	[Un-audited]	[Un-audited]
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income taxes	(129,292,486)	(148,236,912)
Adjustments for non-cash and other items	1,316,669,881	1,228,554,788
Profit before changes in working capital	1,187,377,395	1,080,317,876
Changes in working capital	915,894,975	942,163,803
Cash generated from operations	2,103,272,370	2,022,481,679
Payments for:		
Interest on borrowings - Conventional instruments	(168,132,812)	(385,869,529)
Profit on borrowings - Shariah compliant instruments	(875,211,779)	(293,154,001)
Employees retirement benefits	(64,910,136)	(26,074,412)
Income tax and levies	(317,356,635)	(167,045,522)
Net cash generated from operating activities	677,661,008	1,150,338,215
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(332,959,392)	(301,612,710)
Proceeds from disposal of property, plant and equipment	100,000	8,600,000
Purchase of short investments	(604,500,000)	-
Net cash used in investing activities	(937,359,392)	(293,012,710)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term borrowings obtained	159,756,418	-
Repayment of long term borrowings	(272,325,316)	(270,970,551)
Dividend paid	(112,143)	-
Net increase/(decrease) in short term borrowings	612,620,298	(958,088,188)
Net cash generated from/(used in) financing activities	499,939,257	(1,229,058,739)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	240,240,873	(371,733,234)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	847,602,796	945,862,986
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	1,087,843,669	574,129,752

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